

**IN THE UNITED STATE DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA**

Bishop William D. Paul

Petitioner

vs.

UNITED STATES OF AMERICA

Respondent

2008 APR 18 A 9:40
DEBRA P. HACKE
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA
Civil Action No. 2:07mc3376-MHT

PETITIONS TO SHOW CAUSE and Motion to Grant Quash

COMES NOW, the Petitioner, by and through Pro'se Bishop William D. Paul, has Petitioned the court to Quash Summons and Jury Trial - reasons being:

1. Jurisdiction-The United States district court for which this Petition to Quash is filed is the district within which the entities/person resides.
2. The legal argument supporting the show cause and relief requested are:
 - On November 27, 2007, PETITION TO QUASH SUMMONS AND JURY TRIAL was served in the matter prescribed by Rule 4(I), Federal Rules of Civil Procedure. See attachment 1.
 - Between December 12, 2007 and January 9, 2008 the court ORDERED Respondent to Show cause and a date for the hearing was set on or before January 9, 2008. Respondent, the government showed no cause nor filed for any extension When petitioner arrived at court for the hearing he was given an order by the clerk's office an order of Amendment by the judge setting the court date for January 25, 2008 and show cause by January 17, 2008.
 - On about January 24, 2008 Petitioner received an order to show cause to why Respondent Motion to Dismiss should not be granted.
 - On about January 25, 2008. Petitioner as ordered by the Court filed an answers but, the Respondent prior to January 4, 2008 as order by the court did not show cause nor request an extension
 - Petitioner has received all orders and motions except, the order of recommendation by United States Magistrate Judge filed on February 20, 2008. On or about March 12, 2008 Petitioner discovered that a recommendation was made by United States Magistrate Judge, in an order by

Myron H. Thompson done on March 7, 2008.

- On April 4, 2008, Petitioner went by the Clerk's office and received a copy for the first time, the recommendation by United States Magistrate Judge.

Motion to Grant Quash Argument I

- Petitioner received a letter from Department of The Treasury, Inspector General for Tax Administration concerning the actions of Internal Revenue Service Special Agent Mark Mire. The matter has been assigned the following number: 68-0802-007-C. See attachment 2.
- The IRS is reviewing petitioner concerns and the IRS tax-court in the future. See attachment 3.
- On about February 9th 2008. Petitioner received an ORDER called CONFLICT DISCLOSURE STATEMENT Civil Misc. No 00-3047 from: Chief United States District Judge Mark E. Fuller, United States District Judge Myron H. Thompson, and United States District Judge W. Keith Watkins. In compliance with Fed. R. App. P. 26.1, Fed. R. Bankr. P. 1007(a)(1) and 7007.1, Fed R. Civ. P.1, and Fed. R. Crim. P. 12.4, and other considerations which require judges of avoid conflicts of interest.
- Date Filed 01/28/2008 CONFLICT DISCLOSURE STATEMENT Civil Misc. No 00-3047 ORDER. Case Number: 2:07-mc-3376-MHT
- On 01/28/2008 the governmental entity Clerk's Office mailed to William Paul and United States of America, Case style: William Paul and United States of America Case Number: 2:07-mc-3376-MHT, Notice of Deficiency Regarding Corporate/Conflict Statement. "This deficiency must be corrected within ten (10) days from this date"
- 01/28/2008 the governmental entity United States Attorney Leura G. Canary by: R. Randolph Neeley 01/28/08 (Same date) filed a CORPORATE/CONFLICT DISCLOSURE STATEMENT, Certificate of service electronically filed with

Clerk of the Court using the CM/ECF system and certify mailed a copy of same to Plaintiff (Petitioner) addressed. Case Number: 2:07-mc-3376-MHT

- The Petitioner also. Filed a DISCLOSURE STATEMENT Civil Misc. No 00-3047.

Motion to Grant Quash Argument II

The above DISCLOSURE STATEMENT Civil Misc. No 00-3047 clarify who are Petitioner and the Respondent, regarding William D. Paul (Petitioner) and United States Of America (Government / Respondent) said the same. Case Civil Action No.: 2.: 02:07mc3367-MHT has been heard before in the district court of the United States for the middle district of Alabama northern division by Judge Myron H. Thompson on June 14, 2007 at 10:00 a.m. at the Frank M. Johnson , Jr. United States Courthouse Complex, Courtroom 2FMJ. **The respondent initiated a Motion to Dismiss and William D. Paul (Only) agreed. The judgment granted in United State District Court per Judge Myron H. Thompson, by agreement of the parties made in open court on June 14, 2007, reason being (See Exhibits):**

1. The petitioner(William D. Paul, Only) initiated the proceedings by filing a Petition to Quash on June 5, 2007.
2. Since the filing of the petitioner's (William D. Paul, Only) motion, the respondent has determined not to pursue enforcement of the summonses, as issued, in this matter.
3. As the respondent will not seek enforcement of the summonses, as issued, their no longer exists a case or controversy between the parties(IRS and William D. Paul, Only) that can, or need be, resolved by the Court.

5. Petitioner Bishop William D. Paul is an agent of the Church on the Road, Inc. He has taken the vow of poverty for the past 24 years, which was prior to his marriage in 2002. He was a homeless Vietnam Era Veteran and suffers with Post Traumatic Stress Disorder. He has never obtained any assistance from the government which he proudly volunteered and served. He also served with honor and still serves his country by providing a voice in America for homeless veterans.

6. Petitioner Bishop William D. Paul, has asked and begged IRS agents at all levels, over several years to help him understand what he is doing wrong within the laws of the United States of America and the teachings of Jesus Christ that constitutes the need for a Criminal Investigation.

7. On November 9, 2007, a few days before Veterans Day, Special Agent Mark Mire stated that his job was to "put you (me) behind bars" (to be persecuted). I then asked him, "Are you Saved? Next, I said a prayer with both IRS agents stating that GOD's will be done.

8. Petitioner Bishop William D. Paul, objected to summons to Regions Bank regarding accounts 1-7 (See attachment). I was told by Regions Bank that William D. Paul does not have any checking accounts.

TAX-LIABILITY AND RELIGIOUS DISCRIMINATION

Bishop Paul is requesting a jury trial for clarification and to stop the harassment, religious persecution, irrevocable hardship and character assassination by the IRS. Reasons being:

- Bishop Paul is an agent with the **Church on the Road, Inc.** and has taken the vow of poverty. He has renounced all claims to his earnings since 1984. The earnings belong to the order and are not subject to tax liabilities. This is the same as the nuns and priests of the Catholic Church.
- A criminal investigation for tax liability purposes has never taken place with the nuns and priests of the Catholic Church who have taken the vow of poverty. The fact that Bishop Paul is being criminally investigated for tax liability is religious discrimination. One religion is being preferred over another which is contrary to the First Amendment of the Constitution and is a violation. See U.S. Supreme Court decision - Everson vs. Board of Education.

U.S. Supreme Court decision

In the U.S. Supreme Court decision considering the case of Everson vs.

Board of Education, 330U5 203.91, LED 2,711, **the Court held that:**
“The establishment of religion’ of the First Amendment means at least this: Neither the State nor the Federal Government can set up a church. Neither can pass laws, which aid one religion, aid all religions, or prefer one religion to another. Neither can force nor influence a person to go to or to remain away from a church against his will or force him to profess entertaining or professing religious beliefs of disbeliefs, for the church attendance or non attendance.

As the nuns and priests are not, **neither** is Bishop Paul a **tax payer** and thereby, has **no tax-liabilities**. This is according to:

- Social Security Administration
- IRS’ top officials with 1040 forms and Tax- exempt organizations
- FICA
- SEIC
- Information in IRS 2006 publications: 557, 517, 17, 1023 application, and SS-4

See court Doc Attachments for copies.

1. Summons are illegal and irrelevant. There are no Tax Liabilities

To obtain enforcement of a summons, the IRS must demonstrate:

(1) That the investigation will be conducted pursuant to a legitimate purpose.

Comment: There are no tax-liabilities and therefore no need to conduct an illegal criminal investigation. Petitioner is not a tax-payer.

(2) That the inquiry will be relevant to that purpose.

Comment: The inquiry is irrelevant. The petitioner is not subject to income tax withholdings, social security and Medicare tax, nor SE tax according to IRS, 2006 PUBLICATION 517, VOW OF POVERTY PAGES 2, 3 AND 6.

Comment: The illegal criminal investigation is requesting information and obtaining financial records from various religious organizations and integrated auxiliaries that the petitioner has been assigned to work with by the religious order. See summons.

- (3) That the information sought is not already in the IRS' possession.

Comment: IRS already has the information sought based upon previous summons of records issued and obtained from banks and CPA firm of Bern, Butler, Capilouto and Massey. See summons issued on August 7, 2006 per Larry Ellis, IRS Special Agent in the matter of William D. Paul SSN: [REDACTED] These summons were for tax years 2001, 2002, 2003, 2004, 2005. See Civil Action No. 2:06mc3292-WKW. Final judgment was rendered on August 25, 2006. At that time, IRS pursued and obtained bank records and information from the aforementioned CPA firm and banks from which they are presently requesting records (Regions Bank, Compass Bank, AmSouth Bank, Peoples Bank and Trust Company).

- (4) That it has taken the administrative steps necessary to the issuance of a summons.

Comments: Pursuant to 26 U.S.C. 7602(a) Refer to tax-payer. Bishop Paul is not a tax-payer and IRS has neither law nor authority to issue a summons to a religious order. Bishop Paul has taken the vow of poverty as an agent of a religious order, renounced all claims to his earnings and his earnings belong to the order. IRS does not require filing tax returns of any kind for the religious order or activities. In addition, Bishop Paul is not subject to income tax withholding, social security and Medicare tax, or SE tax. See 2006 IRS Publication 557 and IRS 2006 PUBLICATION 517 VOW OF POVERTY: PAGES 2, 3 AND 6.

Since an illegal law is an unconstitutional law and is void, the general principles follow that IRS imposes no duties or tax liabilities, confers no rights, creates no office, and bestows no power or authority on anyone within a church that has taken the vow of poverty.

Dated this 8th day of April, 2008



Bishop William D. Paul, Pro'se
Petitioner
102 Meadow Wood
Wetumpka, AL 36093
(334) 514-4383

CERTIFICATE OF SERVICES

I hereby certify that I have served a copy of the foregoing upon:

Laura Canary
United States Attorney
Post Office Box 197
Montgomery, AL 36101-0197

Mark Mire, Special Agent
2204 Lakeshore Drive Suite 210
Homewood, AL 35209

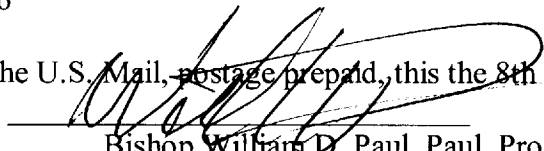
Tuskegee bank
301 N. ELM Street,
Tuskegee, AL 36083

United State Attorney General
950 Pennsylvania Ave.
Washington, D.C. 20530

Regions Bank
P.O. Box 10247
Birmingham, AL 35202

Commissioner, Kelvin Brown
Internal Revenue Service
1111 Constitution Ave. NW, IR-6406
Washington, DC 20224

by depositing a copy of the same in the U.S. Mail, postage prepaid, this the 8th day of April, 2008



Bishop William D. Paul, Pro'se
Petitioner
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Wetumpka, AL 36093
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ABRAHAM HADJETT, CLERK
U.S. DISTRICT COURT
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Attach

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Petitioned the court to Quash Summons and Jury Trial - reasons being:

1. Jurisdiction-The United States district court for which this Petition to Quash is
filed is the district within which the entities/person resides.
2. The Names and addresses of the entities to whom the notices are directed

Mark Mire, Special Agent
2204 Lakeshore Drive Suite 210
Homewood, AL 35209

Tuskegee bank
301 N. ELM Street,
Tuskegee, AL 36083

Regions Bank
P.O. Box 10247
Birmingham, AL 35202

Laura Canary
United States Attorney
Post Office Box 197
Montgomery, AL 36101-0197

Internal Revenue Service
Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6406

Washington, DC 20224

Commissioner, Kevin Brown
Internal Revenue Service,
1111 Constitution Ave. NW, IR-6406
Washington, DC 20224

3. The entities of records. See Exhibits 1 and 2. Motion for Dismissal and Final Judgemnt and Summons.

4. The legal argument supporting the relief requested are:

The Summons are regarding William D. Paul (Only) and IRS (United States Of America) said the same. Bishop WILLIAM D. PAUL (Only) Petitioner, v. UNITED STATES OF AMERICA, Respondent, Case Civil Action No.: 2.: 02:07mc3367-MHT has been heard before in the district court of the United States for the middle district of Alabama northern division by Judge Myron H. Thompson on June 14, 2007 at 10:00 a.m. at the Frank M. Johnson , Jr. United States Courthouse Complex, Courtroom 2FMJ. **The respondent initiated a Motion to Dismiss and William D. Paul (Only) agreed. The judgment granted in United State District Court per Judge Myron H. Thompson, by agreement of the parties made in open court on June 14, 2007, reason being (See Exhibits):**

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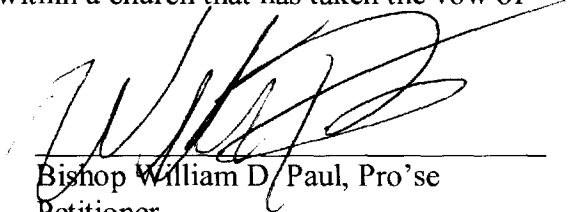
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Dated this 27th day of November, 2007



Bishop William D. Paul, Pro'se
Petitioner
102 Meadow Wood
Wetumpka, AL 36093
(334) 514-4383

CERTIFICATE OF SERVICES

I hereby certify that I have served a copy of the foregoing upon:

Laura Canary
United States Attorney
Post Office Box 197
Montgomery, AL 36101-0197

Mark Mire, Special Agent
2204 Lakeshore Drive Suite 210
Homewood, AL 35209

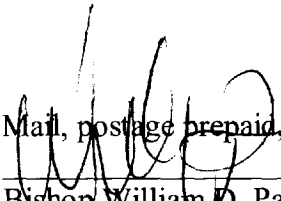
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by depositing a copy of the same in the U.S. Mail, postage prepaid, this the 27th day of November, 2007



Bishop William D. Paul, Pro'se
Petitioner
102 Meadow Wood
Wetumpka, AL 36093
(334) 514-4383



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20005

Attach
2.

RECEIVED

February 12, 2008

2008 APR 18 A 9:40

William D. Paul
102 Meadow Road
Wetumpka, AL 36093

CEBRA P. HACKETT
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA

Dear Mr. Paul,

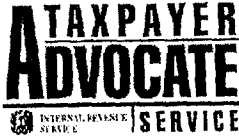
The complaint you made by letter to the Commissioner of Internal Revenue concerning the actions of Internal Revenue Service Special Agent Mark Mire has been received by the Birmingham office of the Treasury Inspector General for Tax Administration. The matter has been assigned the following number: 68-0802-0007-C.

If I may be of further assistance I can be reached by mail at Post Office Box 10523, Birmingham, Alabama, 35202.

Sincerely,

A handwritten signature in black ink, appearing to read "Phillip L. Shobe".

Phillip L. Shobe
Special Agent



The Office of the Taxpayer Advocate operates independently of any other IRS Office and reports directly to Congress through the National Taxpayer Advocate.

Attach
3

Date: June 4, 2007

ADDRESSEE ONLY

Mr. Paul Williams
102 Meadow Road
Wetumpka, Alabama 36093

Taxpayer Identification Number: [REDACTED]
Tax Form(s): Civil Penalty
Tax Period(s) Ending: December 31, 1995, September 31, 2003, December 31, 2003
March 31, 2004, and June 30, 2004
Case Number: 3925312

Dear Mr. Williams:

This is in response to your inquiry of May 31, 2007. I understand you're concerned about an ongoing review your account for the above referenced tax periods.

I've contacted the Internal Revenue Service Reviewing Office and was advised that they have been in contact with you and have explained the reason they are reviewing your account. The review process could take another six months or longer to complete. I apologize that I could not assist you in resolving your concerns.

I'm sorry but the Taxpayer Advocate Service can be of no further assistance to you at this time. I am closing your Taxpayer Advocate case at this time. If you have any questions, you can reach me by telephone, send a fax, or if you prefer, you can write to me. My telephone number, fax number, hours of operation and mailing address are listed below. Please provide a telephone number where you can be reached and the best time to call you.

I'm sorry for any inconvenience this situation has caused you. Thank you for your patience and cooperation.

Sincerely,
A handwritten signature in cursive script, appearing to read "Gladys Walker".
for Gladys Walker
Senior Program Analyst